

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25  
Responses to the Department's Second Set of Information Requests

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**Request No. DTE-2-33**

Please provide an explanation of the manner in which the Company presently calculates depreciation expense.

**Response:**

The depreciation policy currently in effect is a straight-line method. The beginning, end of year average balance of each primary plant account is multiplied by the accrual rates from the most recent depreciation study approved by the Department.

**Person Responsible:** Mark H. Collin